

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 1-30 (canceled)

Claim 31 (new) A method of applying multilayers of lacquer to a substrate comprising:

- (a) applying to a substrate a base lacquer layer from a water-borne base lacquer comprising an aqueous binder dispersion of at least one polyurethane resin, said resin optionally being (meth)acrylated, wherein the aqueous binder dispersion comprises 0.5 to 5 wt% of at least one water-insoluble cellulose ester; and
- (b) applying a clear lacquer layer to the base lacquer layer.

Claim 32 (new) The method of claim 31, wherein the aqueous binder dispersion is prepared by a process comprising the sequential steps of:

- (a) mixing at least one water-insoluble cellulose ester with at least one polyurethane resin, said resin optionally being (meth)acrylated, in the absence of a considerable amount of water; and
- (b) converting the mixture into an aqueous phase.

Claim 33 (new) The method of claim 31, wherein the aqueous binder dispersion is prepared by a process comprising the sequential steps of:

- (a) mixing at least one water-insoluble cellulose ester with at least one polyurethane resin;
- (b) (meth)acrylating the at least one polyurethane resin;
- (c) adding a considerable amount of water; and
- (d) converting the mixture into an aqueous phase.

Claim 34 (new) The method of claim 31, wherein the aqueous binder dispersion is prepared by a process comprising the sequential steps of:

- (a) mixing at least one polyurethane resin in a non-aqueous phase with at least one water-insoluble cellulose ester;
- (b) converting the mixture into an aqueous phase; and
- (c) (meth)acrylating the at least one polyurethane resin.

Claim 35 (new) A substrate coated by the method of claim 31.